



Idaho Legislative Services Office  
Legislative Audits Division

Don H. Berg, Manager

## CLEAN WATER STATE REVOLVING FUND 90-DAY FOLLOW-UP

On January 12, 2011, the Legislative Services Office released an audit report for the Department of Environmental Quality's Clean Water State Revolving Fund for the fiscal year 2010. The Department was contacted on May 5, 2011, and this report addresses how it has responded to the one finding and recommendation contained in that report.

### **FINDING 1**

Material errors in the financial statements were not detected by current internal control procedures.

### **RECOMMENDATION**

**We recommended that the Department review and strengthen the internal controls and processes for preparing financial statements and notes to reduce the risk of errors and omissions.**

### **AUDIT FOLLOW-UP**

The Department has implemented processes that strengthen internal controls for preparing financial statements and notes that reduce the risk of errors and omissions.

### **STATUS – CLOSED**